

## **SUPPLEMENTARY INFORMATION**

## **GENERAL FUND**

**The general fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.**

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	\$ 17,667,675	\$ 17,409,847	\$ 17,539,050	\$ 129,203
Sales and Use Taxes	3,146,565	3,156,165	3,619,286	463,121
Interest/Penalty on Taxes	857,000	857,000	939,265	82,265
Total Taxes	21,671,240	21,423,012	22,097,601	674,589
Intergovernmental				
State Aid	220,439	220,439	220,456	17
State Shared Taxes	2,704,940	2,704,940	2,753,271	48,331
Court System	475,032	475,782	488,111	12,329
District Attorney	-	80,000	53,831	(26,169)
County Clerk/Elections	48,435	48,435	49,315	880
County Treasurer	46,000	46,000	49,471	3,471
Misc Nondept Rev-Pilt	51,500	51,500	53,762	2,262
Sheriff/Jail	61,000	61,000	59,413	(1,587)
Emergency Management	127,500	127,500	133,600	6,100
Health Department	688,493	669,437	691,665	22,228
Senior Services	426,361	426,361	421,075	(5,286)
Family Support	1,081,414	1,087,964	1,073,243	(14,721)
Veterans Services	13,000	13,000	13,000	-
County Extension Office	1,100	1,100	-	(1,100)
Farmland Preservation	58,838	58,838	52,330	(6,508)
Recreation Trails	88,400	278,938	127,379	(151,559)
Land Records	300	300	300	-
Land & Water Conservation	179,948	179,948	155,601	(24,347)
Environmental Services	41,000	41,000	60,405	19,405
Total Intergovernmental	6,313,700	6,572,482	6,456,228	(116,254)
Licenses and Permits				
County Clerk	36,910	36,910	40,138	3,228
Court System	350	350	550	200
Health Department	187,000	187,000	192,178	5,178
Human Resource	50	50	40	(10)
Sheriff	1,500	1,500	1,736	236
Zoning/Environmental Services	153,958	153,958	171,200	17,242
Total Licenses and Permits	379,768	379,768	405,842	26,074
Fines and Forfeits				
Court System	610,000	610,000	571,976	(38,024)
Environmental Services	9,500	9,500	1,146	(8,354)
Total Fines and Forfeits	619,500	619,500	573,122	(46,378)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Public Charges for Services				
County Board	250	250	388	138
Clerk of Courts	377,100	377,100	371,533	(5,568)
Probate	72,000	72,000	69,558	(2,442)
Family Court Commissioner	39,500	39,500	43,519	4,019
Morgue	166,520	166,520	145,292	(21,228)
District Attorney	22,000	22,000	32,716	10,716
Misdemeanor Diversion	50,000	50,000	28,352	(21,648)
Corporation Counsel	20,000	20,000	24,546	4,546
County Clerk	53	53	40	(13)
Human Resources	25	25	102	77
Information Systems	10,000	10,000	7,348	(2,653)
Finance Department	1,100	1,100	1,128	28
County Treasurer	28,400	28,400	37,505	9,105
Government Center	-	-	508	508
Land Information	161,835	161,835	145,261	(16,574)
Central Services	700	700	-	(700)
Jail Building	125,000	125,000	125,000	-
Register of Deeds	537,050	537,050	509,396	(27,654)
Land Records	500	500	406	(94)
Sheriff	107,500	107,500	120,335	12,835
Communication Infrastructure	9,300	9,300	-	(9,300)
Deputy Reserves	29,590	29,590	28,232	(1,358)
Dispatch	100	100	567	467
Jail	546,200	536,200	620,029	83,829
Emergency Management	-	-	1,779	1,779
Health Department	737,350	763,350	546,835	(216,515)
Family Support	108,400	108,400	127,412	19,012
Senior Services	52,640	52,640	56,257	3,617
Parks	97,210	97,210	97,927	717
Fairgrounds	131,500	131,500	129,031	(2,469)
County Extension Office	41,510	41,510	47,838	6,328
Land & Water Conservation	12,150	12,150	15,356	3,206
Planning	7,000	12,640	12,907	267
Total Public Charges for Services	3,492,483	3,514,123	3,347,102	(167,021)
Intergovernmental Charges for Services				
Clerk of Courts	15,600	15,600	19,554	3,954
State Special Charges	1,480	1,480	1,480	-
Morgue/Medical Examiner	565,750	565,750	576,641	10,891
Information Systems	4,200	4,200	8,710	4,510
Elections	26,500	26,500	31,633	5,133
County Treasurer	29,000	29,000	28,873	(127)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

		Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
Revenues:					
Intergovernmental Charges for Services					
Central Services	50	50	255	205	
Telecommunication	166,010	166,345	167,253	908	
Government Center	314,960	619,385	597,859	(21,526)	
Register of Deeds	5,000	5,000	3,390	(1,610)	
Land Information	100	100	62	(38)	
Land Records	-	-	24	24	
Sheriff	10,000	10,000	12,634	2,634	
Jail	625,000	625,000	483,482	(141,518)	
Health Department	63,105	86,734	107,366	20,632	
Senior Services	443,243	443,243	442,369	(874)	
County Extension Office	42,290	42,290	52,849	10,559	
Farmland Preservation	17,500	17,500	11,430	(6,070)	
Total Intergovernmental Charges for Services	2,329,788	2,658,177	2,545,864	(112,313)	
Interdepartmental Charges for Services					
Clerk of Courts	3,000	3,000	1,265	(1,735)	
Probate	150	150	115	(35)	
Family Court Commissioner	101,000	101,000	102,301	1,301	
Corporation Counsel	71,000	71,000	68,148	(2,852)	
District Attorney	60,000	60,000	58,534	(1,466)	
Information Systems	764,965	764,965	764,965	-	
Misc. Revenue	21,056	21,056	21,060	4	
Finance Department	3,300	3,300	2,056	(1,244)	
Indirect Cost Allocation	614,048	814,312	824,312	10,000	
Land Information	86,860	86,860	88,974	2,114	
Land Record	-	-	50	50	
Central Services	50,000	50,000	50,681	681	
Portland St. Property	83,300	83,300	85,280	1,980	
RM Meeting Room	1,300	1,300	-	(1,300)	
Elm St. Property	19,200	19,200	19,200	-	
Sheriff	150,240	150,240	148,174	(2,066)	
Jail	65,000	65,000	54,790	(10,210)	
Health Department	341,050	341,050	333,094	(7,956)	
Family Support	110	110	-	(110)	
Senior Services	191,000	191,000	234,335	43,335	
County Extension Office	6,250	6,250	4,250	(2,000)	
Land/Water Conserv Admin	-	-	30	30	
Total Interdepartmental Charges for Services	2,632,829	2,833,093	2,861,614	28,521	

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues and Other Financing Sources (continued)  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment				
Rentals	31,640	26,000	28,198	2,198
Sale of Property, Equipment and				
Materials	75,000	75,000	61,739	(13,261)
Interest Income	299,500	299,500	194,434	(105,066)
Insurance Recoveries	-	-	50,655	50,655
Restitution	-	-	534	534
Prior Year Revenue	-	-	96,655	96,655
CDBG Loan Repayments	-	-	168,442	168,442
Donations	49,450	64,450	84,752	20,302
Unclassified	251,495	259,345	533,107	273,762
Total Miscellaneous	707,085	724,295	1,218,516	494,221
Total Revenues	38,146,393	38,724,450	39,505,889	781,439
Other Financing Sources:				
Long Term Debt Issued	610,200	753,174	6,148,200	5,395,026
Transfers In	-	-	2,389,671	2,389,671
Total Other Financing Sources	610,200	753,174	8,537,871	7,784,697
Total Revenues and Other Financing Sources	\$ 38,756,593	\$ 39,477,624	\$ 48,043,760	\$ 8,566,136

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	\$ 97,115	\$ 97,115	97,070	\$ 45
Other Operating Expenditures	48,719	48,719	44,425	4,294
Total Expenditures	145,834	145,834	141,495	4,339
Commissions and Committees				
Salaries, Wages and Benefits	8,690	8,690	4,591	4,099
Other Operating Expenditures	3,300	3,300	1,950	1,350
Total Expenditures	11,990	11,990	6,541	5,449
Clerk of Courts				
Salaries, Wages and Benefits	1,538,435	1,538,435	1,503,107	35,328
Capital Outlay	-	640	715	(75)
Other Operating Expenditures	873,095	872,455	787,945	84,510
Total Expenditures	2,411,530	2,411,530	2,291,767	119,763
Probate Office				
Salaries, Wages and Benefits	131,730	133,970	134,304	(334)
Other Operating Expenditures	103,090	113,090	114,864	(1,774)
Total Expenditures	234,820	247,060	249,168	(2,108)
Family Court Commissioner				
Salaries, Wages and Benefits	307,975	312,410	310,537	1,873
Other Operating Expenditures	18,400	18,400	16,019	2,381
Total Expenditures	326,375	330,810	326,556	4,254
Medical Examiner/Morgue				
Salaries, Wages and Benefits	853,050	853,050	839,536	13,514
Capital Outlay	6,500	153,700	153,316	384
Other Operating Expenditures	131,700	131,700	114,057	17,643
Total Expenditures	991,250	1,138,450	1,106,909	31,541
District Attorney				
Salaries, Wages and Benefits	290,380	293,900	295,127	(1,227)
Capital Outlay	1,200	3,095	3,047	48
Other Operating Expenditures	232,950	253,065	244,628	8,437
Total Expenditures	524,530	550,060	542,802	7,258
Victim/Witness Program				
Salaries, Wages and Benefits	132,690	134,170	133,852	318
Other Operating Expenditures	10,035	10,035	10,648	(613)
Total Expenditures	142,725	144,205	144,500	(295)

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Misdemeanor Diversion				
Capital Outlay	-	-	9,894	(9,894)
Other Operating Expenditures	124,638	206,537	75,061	131,476
Total Expenditures	124,638	206,537	84,955	121,582
Corporation Counsel				
Salaries, Wages and Benefits	348,365	352,970	352,496	474
Capital Outlay	8,400	8,400	7,706	694
Other Operating Expenditures	76,000	81,000	72,545	8,455
Total Expenditures	432,765	442,370	432,747	9,623
County Executive				
Salaries, Wages and Benefits	203,225	203,225	201,786	1,439
Other Operating Expenditures	9,140	9,140	8,753	387
Total Expenditures	212,365	212,365	210,539	1,826
Administration				
Salaries, Wages and Benefits	145,055	145,055	130,241	14,814
Other Operating Expenditures	18,715	33,765	17,150	16,615
Total Expenditures	163,770	178,820	147,391	31,429
County Clerk				
Salaries, Wages and Benefits	124,000	138,325	137,349	976
Capital Outlay	700	700	700	-
Other Operating Expenditures	13,320	13,320	13,441	(121)
Total Expenditures	138,020	152,345	151,490	855
Elections				
Salaries, Wages and Benefits	46,140	47,205	47,870	(665)
Capital Outlay	50,595	50,595	-	50,595
Other Operating Expenditures	30,400	31,400	40,759	(9,359)
Total Expenditures	127,135	129,200	88,629	40,571
Animal Licenses - other	4,810	4,810	8,898	(4,088)
Human Resources				
Salaries, Wages and Benefits	281,085	281,085	262,096	18,989
Other Operating Expenditures	67,380	72,380	47,680	24,700
Total Expenditures	348,465	353,465	309,776	43,689

(Continued)



**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Information Systems				
Salaries, Wages and Benefits	764,270	771,450	764,657	6,793
Capital Outlay	144,750	166,250	163,855	2,395
Other Operating Expenditures	192,470	256,120	176,807	79,313
Total Expenditures	1,101,490	1,193,820	1,105,319	88,501
Finance Department				
Salaries, Wages and Benefits	437,100	460,030	455,252	4,778
Capital Outlay	15,000	15,000	1,129	13,871
Other Operating Expenditures	236,900	245,900	223,528	22,372
Total Expenditures	689,000	720,930	679,909	41,021
County Treasurer				
Salaries, Wages and Benefits	244,840	246,460	245,176	1,284
Capital Outlay	5,300	6,090	885	5,205
Other Operating Expenditures	121,145	131,845	116,303	15,542
Total Expenditures	371,285	384,395	362,364	22,031
Land Information				
Salaries, Wages and Benefits	327,580	333,275	326,724	6,551
Capital Outlay	500	500	82	418
Other Operating Expenditures	60,350	60,350	58,736	1,614
Total Expenditures	388,430	394,125	385,542	8,583
Purchasing				
Salaries, Wages and Benefits	131,145	132,790	133,593	(803)
Other Operating Expenditures	8,420	12,720	9,787	2,933
Total Expenditures	139,565	145,510	143,380	2,130
Risk Management - other	141,345	157,360	117,790	39,570
Telecommunications				
Salaries, Wages and Benefits	26,110	26,445	26,411	34
Capital Outlay	178,479	196,046	18,107	177,939
Other Operating Expenditures	142,800	142,800	116,111	26,689
Total Expenditures	347,389	365,291	160,629	204,662
Central Services				
Salaries, Wages and Benefits	41,545	42,660	42,452	208
Other Operating Expenditures	66,900	66,900	52,246	14,654
Total Expenditures	108,445	109,560	94,698	14,862

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Buildings and Grounds				
Salaries, Wages and Benefits	329,485	332,560	315,423	17,137
Capital Outlay	610,200	842,200	777,677	64,523
Other Operating Expenditures	903,470	943,278	895,055	48,223
Total Expenditures	1,843,155	2,118,038	1,988,155	129,883
Administrative Car Pool-Other	10,685	10,685	9,204	1,481
Register of Deeds				
Salaries, Wages and Benefits	281,095	290,695	268,135	22,560
Capital Outlay	4,700	9,700	17,102	(7,402)
Other Operating Expenditures	156,935	322,914	74,051	248,863
Total Expenditures	442,730	623,309	359,288	264,021
Land Records				
Salaries, Wages and Benefits	70,440	71,230	66,411	4,819
Capital Outlay	33,250	33,250	29,160	4,090
Other Operating Expenditures	96,464	137,603	50,041	87,562
Total Expenditures	200,154	242,083	145,612	96,471
Miscellaneous Nondepartment Revenues				
Other Operating Expenditures	110,408	251,269	135,510	115,759
Future Budget Adjustments	(94,088)	(30,000)	-	(30,000)
Total Expenditures	16,320	221,269	135,510	85,759
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	500	500	6	494
Total General Government	12,141,515	13,346,726	11,931,569	1,415,157
Public Safety				
Sheriff				
Salaries, Wages and Benefits	5,655,615	5,659,825	5,584,764	75,061
Capital Outlay	217,470	474,770	471,820	2,950
Other Operating Expenditures	892,597	889,426	853,239	36,187
Total Expenditures	6,765,682	7,024,021	6,909,823	114,198

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety				
Dispatch Center				
Salaries, Wages and Benefits	1,874,603	1,881,113	1,837,871	43,242
Capital Outlay	97,300	97,300	60,074	37,226
Other Operating Expenditures	361,390	365,240	343,177	22,063
Total Expenditures	2,333,293	2,343,653	2,241,122	102,531
Communication Infrastructure - Other	78,920	96,170	66,815	29,355
Deputy Reserves				
Salaries, Wages and Benefits	31,090	31,090	28,502	2,588
Jail				
Salaries, Wages and Benefits	5,169,570	5,191,130	5,008,832	182,298
Capital Outlay	37,800	96,728	34,137	62,591
Other Operating Expenditures	1,265,700	1,265,700	1,299,562	(33,862)
Total Expenditures	6,473,070	6,553,558	6,342,531	211,027
Jail Building Maintenance-other	536,845	536,845	479,154	57,691
Emergency Management				
Salaries, Wages and Benefits	145,520	195,980	192,667	3,313
Capital Outlay	10,000	10,000	15,405	(5,405)
Other Operating Expenditures	94,485	94,485	77,727	16,758
Total Expenditures	250,005	300,465	285,799	14,666
County Ambulance-other	282,015	282,015	282,015	-
Total Public Safety	16,750,920	17,167,817	16,635,761	532,056
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,704,025	1,692,615	1,725,442	(32,827)
Capital Outlay	1,800	5,941	6,100	(159)
Other Operating Expenditures	626,275	818,407	668,898	149,509
Total Expenditures	2,332,100	2,516,963	2,400,440	116,523
Inspection Program				
Salaries, Wages and Benefits	182,660	184,215	180,361	3,854
Capital Outlay	2,600	2,600	-	2,600
Other Operating Expenditures	37,070	42,075	41,982	93
Total Expenditures	222,330	228,890	222,343	6,547

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Home Health				
Salaries, Wages and Benefits	346,090	289,090	133,283	155,807
Other Operating Expenditures	92,365	92,365	28,845	63,520
Total Expenditures	438,455	381,455	162,128	219,327
Tobacco Control				
Salaries, Wages and Benefits	146,670	149,693	153,494	(3,801)
Capital Outlay	-	-	133	(133)
Other Operating Expenditures	31,192	42,596	34,849	7,747
Total Expenditures	177,862	192,289	188,476	3,813
Public Health Consortium-Quad County				
Salaries, Wages and Benefits	-	-	2,178	(2,178)
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	403,885	403,885	388,336	15,549
Other Operating Expenditures	41,413	46,081	33,198	12,883
Total Expenditures	445,298	449,966	421,534	28,432
Family Support				
Salaries, Wages and Benefits	937,775	939,225	934,026	5,199
Capital Outlay	1,400	8,575	8,545	30
Other Operating Expenditures	382,279	410,348	362,133	48,215
Total Expenditures	1,321,454	1,358,148	1,304,704	53,444
Transportation/Senior Services				
Salaries, Wages and Benefits	587,565	618,660	593,658	25,002
Capital Outlay	79,000	79,000	62,872	16,128
Other Operating Expenditures	1,049,337	1,262,958	547,372	715,586
Total Expenditures	1,715,902	1,960,618	1,203,902	756,716
Veterans Services				
Salaries, Wages and Benefits	158,885	165,425	163,043	2,382
Capital Outlay	1,200	1,200	1,130	70
Other Operating Expenditures	68,505	73,105	56,141	16,964
Total Expenditures	228,590	239,730	220,314	19,416
CASA	48,000	48,000	48,000	-
Volunteer Center	3,000	3,000	3,000	-
Total Health and Human Services	6,932,991	7,379,059	6,177,019	1,202,040

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**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Culture, Recreation and Education				
Library-other	1,248,355	1,248,355	1,248,355	-
Parks				
Salaries, Wages and Benefits	212,675	213,405	206,596	6,809
Capital Outlay	316,000	420,595	315,972	104,623
Other Operating Expenditures	168,318	168,532	137,380	31,152
Total Expenditures	696,993	802,532	659,948	142,584
Fairgrounds				
Salaries, Wages and Benefits	207,445	208,535	207,511	1,024
Capital Outlay	25,200	35,200	12,636	22,564
Other Operating Expenditures	322,600	312,600	329,271	(16,671)
Total Expenditures	555,245	556,335	549,418	6,917
County Extension Office				
Salaries, Wages and Benefits	228,565	233,898	210,800	23,098
Capital Outlay	2,000	2,000	3,739	(1,739)
Other Operating Expenditures	352,006	428,612	348,725	79,887
Total Expenditures	582,571	664,510	563,264	101,246
UW Center-Fond du Lac Campus				
Other Operating Expenditures	166,145	400,319	121,012	279,307
Recreation Trails-other	129,400	359,738	173,907	185,831
Total Culture, Recreation and Education	3,378,709	4,031,789	3,315,904	715,885
Conservation and Development				
Land/Water Conservation				
Salaries, Wages and Benefits	563,740	566,710	559,833	6,877
Capital Outlay	12,800	16,400	13,545	2,855
Other Operating Expenditures	204,210	204,210	170,796	33,414
Total Expenditures	780,750	787,320	744,174	43,146
Stormwater				
Other Operating Expenditures	8,200	10,500	2,563	7,937
Planning				
Salaries, Wages and Benefits	172,135	178,185	175,454	2,731
Capital Outlay	-	745	1,382	(637)
Other Operating Expenditures	16,695	16,695	16,669	26
Total Expenditures	188,830	195,625	193,505	2,120

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual  
General Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
Natural Beauty Council-other	375	375	303	72
County Promotion-other	471,400	477,400	216,190	261,210
CDBG - Revolving Loan Fund	500,000	900,000	668,442	231,558
Environmental Services				
Salaries, Wages and Benefits	212,530	224,770	219,376	5,394
Capital Outlay	30,000	30,000	26,417	3,583
Other Operating Expenditures	60,630	60,630	60,864	(234)
Total Expenditures	303,160	315,400	306,657	8,743
Non-Metallic Mining				
Salaries, Wages and Benefits	37,430	38,000	37,608	392
Other Operating Expenditures	25,056	38,914	11,481	27,433
Total Expenditures	62,486	76,914	49,089	27,825
POWTS Maintenance Program				
Salaries, Wages and Benefits	58,085	60,270	59,357	913
Other Operating Expenditures	11,055	11,512	7,527	3,985
Total Expenditures	69,140	71,782	66,884	4,898
Total Conservation and Development	2,384,341	2,835,316	2,247,807	587,509
Capital Outlay				
Building Improvements-Parks	60,000	60,000	63,441	(3,441)
Eqpmt/Bldg - Contingency	5,000	10,600	-	10,600
Major Projects - Contingency	50,000	38,955	-	38,955
Total Capital Outlay	115,000	109,555	63,441	46,114
Contingency				
Salary/Fringe	-	174,848	-	174,848
Total Expenditures	41,703,476	45,045,110	40,371,501	4,673,609
Other Financing Uses:				
Transfers out	116,625	131,915	251,675	(119,760)
Total Expenditures and Other Financing Uses	\$ 41,820,101	\$ 45,177,025	\$ 40,623,176	\$ 4,553,849

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Fund**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Nutrition Program – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.

### **Permanent Fund**

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Sheriff Canine Fund – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.

**FOND DU LAC COUNTY, WISCONSIN**

Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2013

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 30,575	\$ 63,601	\$ 94,176
Accounts receivable	302	-	302
Interest receivable	-	231	231
Inventories and prepaid items	2,792	-	2,792
<b>TOTAL ASSETS</b>	<b>\$ 33,669</b>	<b>\$ 63,832</b>	<b>\$ 97,501</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 17,767	\$ 284	\$ 18,051
Accrued payroll liabilities	15,902	-	15,902
<b>Total Liabilities</b>	<b>33,669</b>	<b>284</b>	<b>33,953</b>
<b>Fund Balances</b>			
Non-spendable	2,792	-	2,792
Restricted	-	50,000	50,000
Assigned	-	13,548	13,548
Unassigned (deficit)	(2,792)	-	(2,792)
<b>Total Fund Balances</b>	<b>-</b>	<b>63,548</b>	<b>63,548</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 33,669</b>	<b>\$ 63,832</b>	<b>\$ 97,501</b>



**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended December 31, 2013

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 379,567	\$ -	\$ 379,567
Public charges for services	126,999	-	126,999
Intergovernmental charges for services	10,570	-	10,570
Miscellaneous	-	1,620	1,620
Total Revenues	517,136	1,620	518,756
Expenditures			
Current			
Public safety	-	2,532	2,532
Health and human services	536,014	-	536,014
Total Expenditures	536,014	2,532	538,546
Excess (Deficit) of Revenues Over Expenditures	(18,878)	(912)	(19,790)
Other Financing Sources			
Transfers in	18,878	-	18,878
Net Change in Fund Balances	-	(912)	(912)
Fund Balances - Beginning of Year	-	64,460	64,460
Fund Balances - End of Year	\$ -	\$ 63,548	\$ 63,548

## **NONMAJOR PROPRIETARY FUNDS**

### **Enterprise Funds**

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Golf Course Fund** – This fund is used to account for the operations and maintenance of the County's golf course.

**Landfill Fund** – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Net Position

Nonmajor Proprietary Funds

December 31, 2013

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ 11,656	\$ -	\$ 11,656
Taxes receivable	-	85,805	85,805
Accounts receivable	-	8,160	8,160
Inventories and prepaid items	7,087	-	7,087
Total Current Assets	<u>18,743</u>	<u>93,965</u>	<u>112,708</u>
Capital Assets			
Land/land improvements	2,723,964	538,204	3,262,168
Buildings/building improvements	278,205	-	278,205
Machinery and equipment	1,123,375	10,640	1,134,015
Less accumulated depreciation	(2,425,380)	(136,202)	(2,561,582)
Total Capital Assets - Net	<u>1,700,164</u>	<u>412,642</u>	<u>2,112,806</u>
<b>TOTAL ASSETS</b>	<u>1,718,907</u>	<u>506,607</u>	<u>2,225,514</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	3,767	11,004	14,771
Accrued payroll liabilities	24,094	-	24,094
Due to other funds	1,479,449	40,903	1,520,352
Due to other governments	628	4,687	5,315
Unearned revenues	200	2,550	2,750
Current maturities of long-term obligations	29,658	-	29,658
Total Current Liabilities	<u>1,537,796</u>	<u>59,144</u>	<u>1,596,940</u>
Long-term Obligations			
Noncurrent portion of long-term obligations	<u>79,920</u>	<u>-</u>	<u>79,920</u>
<b>TOTAL LIABILITIES</b>	<u>1,617,716</u>	<u>59,144</u>	<u>1,676,860</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes	<u>-</u>	<u>85,805</u>	<u>85,805</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,599,715	412,642	2,012,357
Unrestricted (deficit)	<u>(1,498,524)</u>	<u>(50,984)</u>	<u>(1,549,508)</u>
<b>TOTAL NET POSITION</b>	<u>\$ 101,191</u>	<u>\$ 361,658</u>	<u>\$ 462,849</u>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Position  
Nonmajor Proprietary Funds  
Year Ended December 31, 2013

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	\$ 897,337	\$ 16,320	\$ 913,657
Interdepartmental charges for services	8,803	-	8,803
Miscellaneous	754	-	754
Total Operating Revenues	<u>906,894</u>	<u>16,320</u>	<u>923,214</u>
Operating Expenses			
Public works	-	94,683	94,683
Culture, recreation and education	963,146	-	963,146
Depreciation	141,713	17,998	159,711
Total Operating Expenses	<u>1,104,859</u>	<u>112,681</u>	<u>1,217,540</u>
Operating Loss	<u>(197,965)</u>	<u>(96,361)</u>	<u>(294,326)</u>
Nonoperating Revenues (Expenses)			
Property taxes	-	84,780	84,780
Investment income	208	-	208
Miscellaneous revenue	64,354	-	64,354
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest expense	(2,949)	-	(2,949)
Total nonoperating revenue (expenses)	<u>10,113</u>	<u>84,780</u>	<u>94,893</u>
Loss before Special Item	(187,852)	(11,581)	(199,433)
Special item - other post employment benefit adjustment	<u>7,687</u>	<u>-</u>	<u>7,687</u>
Change in Net Position	(180,165)	(11,581)	(191,746)
Net Position - Beginning of Year	<u>281,356</u>	<u>373,239</u>	<u>654,595</u>
Net Position - End of Year	<u>\$ 101,191</u>	<u>\$ 361,658</u>	<u>\$ 462,849</u>

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

Year Ended December 31, 2013

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Cash Flows from Operating Activities			
Cash received from user charges	\$ 907,262	\$ 16,320	\$ 923,582
Cash payments to suppliers	(319,853)	(99,547)	(419,400)
Cash payments to employees	(578,675)	-	(578,675)
Net Cash Used by Operating Activities	8,734	(83,227)	(74,493)
Cash Flows from Noncapital Financing Activities			
Advance from (to) other funds	89,714	(1,553)	88,161
Property taxes	-	84,780	84,780
Net Cash Provided by Noncapital Financing Activities	89,714	83,227	172,941
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(22,406)	-	(22,406)
Proceeds from capital lease	-	-	-
Insurance recoveries	-	-	-
Principal payments on long-term debt	(32,507)	-	(32,507)
Payment in lieu of taxes	(51,500)	-	(51,500)
Interest payments on long-term debt	(2,949)	-	(2,949)
Net Cash Used by Capital and Related Financing Activities	(109,362)	-	(109,362)
Cash Flows from Investing Activities			
Investment income	208	-	208
Net Decrease in Cash and Cash Equivalents	(10,706)	-	(10,706)
Cash and Cash Equivalents - Beginning of Year	22,362	-	22,362
Cash and Cash Equivalents - End of Year	\$ 11,656	\$ -	\$ 11,656
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating loss	\$ (197,965)	\$ (96,361)	\$ (294,326)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:			
Depreciation	141,713	17,998	159,711
Changes in assets and liabilities			
Accounts receivable	368	-	368
Inventories and prepaid items	(1,958)	-	(1,958)
Accounts payable	(3,151)	(5,683)	(8,834)
Accrued payroll liabilities	2,166	-	2,166
Due to other governments	(864)	819	(45)
Unearned revenues	200	-	200
Other liabilities	68,225	-	68,225
Net Cash Used by Operating Activities	\$ 8,734	\$ (83,227)	\$ (74,493)

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## DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

**General Obligation Corporate Purpose Bonds 2005** - This cost center is used to accumulate monies for the payment of the \$9,800,000 bonds issued to begin financing of major building remodeling and construction at the Jail Facility and Sheriff Admin Building.

**General Obligation Promissory Notes 2007** – This cost center is used to accumulate monies for the payment of the \$4,500,000 notes issued for the purpose of paying the costs of circuit court, medical examiner and health care center remodeling; upgrading the Sheriff/Dispatch Center radio/communication system; parks and fairgrounds facility improvements; highway projects; and various other projects included in the County's five-year capital improvement plan.

**General Obligation Promissory Notes 2008** – This cost center is used to accumulate monies for the payment of the \$9,080,000 notes issued to refund the 1999 General Obligation Building Bonds and for the purpose of paying the cost of various projects included in the County's 2005 and 2007 five-year capital improvement plans.

**General Obligation Promissory Notes 2009** – This cost center is used to accumulate monies for the payment of the \$6,885,000 notes issued to refund the 2001 General Obligation Bonds and for the purpose of paying the costs of various capital projects, including airport projects, building remodeling computer software upgrades, sheriff's equipment, highway projects, parks projects, communication/radio system equipment, airport industrial park projects, and county jail/corrections photo system software upgrade.

**General Obligation Promissory Notes 2010** – This cost center is used to accumulate monies for the payment of the \$1,400,000 notes issued for the purpose of paying the cost of remodeling and expanding the Fairgrounds Expo Center.

**General Obligation Taxable Promissory Notes 2010** – This cost center is used to accumulate monies for the payment of the \$20,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Mercury Marine.

**General Obligation Taxable Refunding Bonds 2011** – This cost center is used to accumulate monies for the payment of the \$33,270,000 notes issued for the purpose of paying the cost of refunding certain taxable general obligations bonds and promissory notes originally issued in 2002, 2008, 2009 and 2010.

**General Obligation Refunding Bonds 2012** – This cost center is used to accumulate monies for the payment of the \$8,125,000 notes issued for the purpose of paying the cost of advance refunding the callable portion of the general obligations corporate purpose bonds originally issued in 2005.

**General Obligation Promissory Notes 2013** – This cost center is used to accumulate monies for the payment of the \$5,000,000 notes issued for the purpose of paying the cost of various capital projects, including remodeling of various buildings, and highway engineering/paving/reconstruction projects.

**General Obligation Taxable Promissory Notes 2013** – This cost center is used to accumulate monies for the payment of the \$6,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Alliance Laundry Systems.

**FOND DU LAC COUNTY, WISCONSIN**

Balance Sheet

Debt Service Fund

December 31, 2013

	General Obligation Corporate Purpose Bonds 2005	General Obligation Promissory Notes 2007	General Obligation Promissory Notes 2008	General Obligation Promissory Notes 2009	General Obligation Promissory Notes 2010	General Obligation Taxable Promissory Notes 2010	General Obligation Taxable Refunding Bonds 2011	General Obligation Refunding Bonds 2012	General Obligation Promissory Notes 2013	General Obligation Taxable Promissory Notes 2013	Total Debt Service Fund
<b>ASSETS</b>											
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 352,072	\$ 2,950,585	\$ -	\$ 44,909	\$ 376,800	\$ 3,724,366
Receivables											
Taxes	539,275	765,000	1,226,088	1,146,900	424,000	-	926,675	198,594	167,091	-	5,393,623
<b>TOTAL ASSETS</b>	<b>\$ 539,275</b>	<b>\$ 765,000</b>	<b>\$ 1,226,088</b>	<b>\$ 1,146,900</b>	<b>\$ 424,000</b>	<b>\$ 352,072</b>	<b>\$ 3,877,260</b>	<b>\$ 198,594</b>	<b>\$ 212,000</b>	<b>\$ 376,800</b>	<b>\$ 9,117,989</b>
<b>DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>											
Deferred inflows of resources											
Property taxes	\$ 539,275	\$ 765,000	\$ 1,226,088	\$ 1,146,900	\$ 424,000	\$ -	\$ 926,675	\$ 198,594	\$ 167,091	\$ -	\$ 5,393,623
Fund Balances											
Restricted	-	-	-	-	-	352,072	2,950,585	-	44,909	376,800	3,724,366
<b>TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 539,275</b>	<b>\$ 765,000</b>	<b>\$ 1,226,088</b>	<b>\$ 1,146,900</b>	<b>\$ 424,000</b>	<b>\$ 352,072</b>	<b>\$ 3,877,260</b>	<b>\$ 198,594</b>	<b>\$ 212,000</b>	<b>\$ 376,800</b>	<b>\$ 9,117,989</b>



**FOND DU LAC COUNTY, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Debt Service Fund  
Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	\$ 5,507,526	\$ 5,507,526	\$ 5,507,526	\$ -
County sales	574,375	574,375	576,968	2,593
Total Revenues	6,081,901	6,081,901	6,084,494	2,593
Expenditures				
Debt Service				
Principal	8,995,000	8,995,000	8,995,000	-
Interest and fiscal charges	2,059,885	2,059,885	2,059,885	-
Total Expenditures	11,054,885	11,054,885	11,054,885	-
Excess (Deficit) of Revenues Over Expenditures	(4,972,984)	(4,972,984)	(4,970,391)	2,593
Other Financing Sources (Uses)				
Long term debt issued	-	-	376,800	376,800
Loan repayment	3,930,000	3,930,000	3,827,589	(102,411)
Issuance premium on long term debt	-	-	140,664	140,664
Debt issuance costs	-	-	(95,755)	(95,755)
Reserve for future principal payment	(3,402,475)	(3,402,475)	-	3,402,475
Transfers out	(3,404)	(3,404)	(3,404)	-
Total Other Financing Sources (Uses)	524,121	524,121	4,245,894	3,721,773
Net Change in Fund Balance	(4,448,863)	(4,448,863)	(724,497)	3,724,366
Fund Balance - Beginning of Year	4,448,863	4,448,863	4,448,863	-
Fund Balance - End of Year	\$ -	\$ -	\$ 3,724,366	\$ 3,724,366

## **INTERNAL SERVICE FUNDS**

**Internal Service Funds are used to account for services provided by one department to other departments on a cost-reimbursement basis.**

**Health – HRA Insurance Fund – This fund is used to account for the resources accumulated to provide health insurance and health reimbursement arrangements to county employees on a self funded basis.**

**Central Maintenance Fund – This fund is used to account for operation and maintenance services provided to county departments on a cost-reimbursement basis.**

**FOND DU LAC COUNTY, WISCONSIN**

Combining Statement of Net Position

Internal Service Funds

December 31, 2013

	Health - HRA Insurance	Central Maintenance	Total Internal Service Funds
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ 11,080	\$ 103,123	\$ 114,203
Taxes receivable	-	232,540	232,540
Accounts receivable	1,605	-	1,605
Inventories and prepaid items	-	15,894	15,894
Total Current Assets	12,685	351,557	364,242
Capital Assets			
Machinery and equipment	-	254,470	254,470
Less accumulated depreciation	-	(246,368)	(246,368)
Total Capital Assets - Net	-	8,102	8,102
<b>TOTAL ASSETS</b>	<b>12,685</b>	<b>359,659</b>	<b>372,344</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	12,685	1,665	14,350
Accrued payroll liabilities	-	46,221	46,221
Current maturities of long-term obligations	-	4,834	4,834
Total Current Liabilities	12,685	52,720	65,405
Long-term Obligations			
Noncurrent portion of long-term obligations	-	14,842	14,842
<b>TOTAL LIABILITIES</b>	<b>12,685</b>	<b>67,562</b>	<b>80,247</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes	-	232,540	232,540
<b>NET POSITION</b>			
Net investment in capital assets	-	8,102	8,102
Unrestricted	-	51,455	51,455
<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ 59,557</b>	<b>\$ 59,557</b>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Revenues, Expenses and Changes in Net Position  
Internal Service Funds  
Year Ended December 31, 2013

	Health - HRA Insurance	Central Maintenance	Total Internal Service Funds
Operating Revenues			
Public charges for services	\$ 15,370	\$ -	\$ 15,370
Interdepartmental charges for services	736,277	363,831	1,100,108
Miscellaneous	-	2,072	2,072
Total Operating Revenues	<u>751,647</u>	<u>365,903</u>	<u>1,117,550</u>
Operating Expenses			
General government	614,506	560,929	1,175,435
Depreciation	-	4,877	4,877
Total Operating Expenses	<u>614,506</u>	<u>565,806</u>	<u>1,180,312</u>
Operating Income (Loss)	<u>137,141</u>	<u>(199,903)</u>	<u>(62,762)</u>
Nonoperating Revenues - property taxes	<u>-</u>	<u>226,340</u>	<u>226,340</u>
Income before transfers and special item	137,141	26,437	163,578
Other Financing Sources (Uses)			
Transfer out	(137,141)	(20,000)	(157,141)
Special item - other post employment benefit adjustment	<u>-</u>	<u>21,236</u>	<u>21,236</u>
Change in Net Position	-	27,673	27,673
Net Position - Beginning of Year	<u>-</u>	<u>31,884</u>	<u>31,884</u>
Net Position - End of Year	<u>\$ -</u>	<u>\$ 59,557</u>	<u>\$ 59,557</u>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Cash Flows  
Internal Service Funds  
Year Ended December 31, 2013

	Health Self Insurance	Central Maintenance	Total Internal Service Funds
Cash Flows from Operating Activities:			
Cash received from user charges	\$ 750,042	\$ 371,330	\$ 1,121,372
Cash payments to suppliers	(601,821)	(32,058)	(633,879)
Cash payments to employees	-	(528,200)	(528,200)
Net Cash Provided (Used) by Operating Activities	148,221	(188,928)	(40,707)
Cash Flows from Noncapital Financing Activities:			
Property taxes	-	226,340	226,340
Transfers out	(137,141)	(20,000)	(157,141)
Net Cash Provided (Used) by Noncapital Financing Activities	(137,141)	206,340	69,199
Net Increase in Cash and Cash Equivalents	11,080	17,412	28,492
Cash and Cash Equivalents - Beginning of Year	-	85,711	85,711
Cash and Cash Equivalents -End of Year	\$ 11,080	\$ 103,123	\$ 114,203
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 137,141	\$ (199,903)	\$ (62,762)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	-	4,877	4,877
Changes in assets and liabilities			
Accounts receivable	(1,605)	5,427	3,822
Inventories and prepaid items	-	(467)	(467)
Accounts payable	12,685	(400)	12,285
Accrued payroll liabilities	-	(1,418)	(1,418)
Other liabilities/long-term obligations	-	2,956	2,956
Net Cash Provided (Used) by Operating Activities	\$ 148,221	\$ (188,928)	\$ (40,707)

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# **FIDUCIARY FUNDS**

## **Agency Funds**

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.

**Patient Trust Fund** – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.

**District Attorney Fund** – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.

**Huber Law/Canteen Fund** – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.

**Clerk of Courts Fund** – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.

**Tax Collection Fund** – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.

**FOND DU LAC COUNTY, WISCONSIN**

Combining Balance Sheet

Agency Funds

December 31, 2013

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
<b>ASSETS</b>						
Cash and investments	\$ 181,923	\$ 11,950	\$ 93,454	\$ 757,936	\$ 19,499,415	\$ 20,544,678
Receivables						
Delinquent special assessments	-	-	-	-	241,183	241,183
Accounts	-	-	482	-	-	482
Due from other governments	-	-	-	-	1,148,693	1,148,693
<b>TOTAL ASSETS</b>	<b>\$ 181,923</b>	<b>\$ 11,950</b>	<b>\$ 93,936</b>	<b>\$ 757,936</b>	<b>\$ 20,889,291</b>	<b>\$ 21,935,036</b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 854	42,052	\$ 271,510	\$ -	\$ 314,416
Due to other governments	-	600	274	3,819	20,889,291	20,893,984
Other liabilities	181,923	10,496	51,610	482,607	-	726,636
<b>TOTAL LIABILITIES</b>	<b>\$ 181,923</b>	<b>\$ 11,950</b>	<b>\$ 93,936</b>	<b>\$ 757,936</b>	<b>\$ 20,889,291</b>	<b>\$ 21,935,036</b>



**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
December 31, 2013

	Balance January 1 2013	Additions	Deductions	Balance December 31 2013
<b>PATIENT TRUST FUND</b>				
Assets				
Cash and investments	\$ 130,345	\$ 1,160,984	\$ 1,109,406	\$ 181,923
Total Assets	<u>\$ 130,345</u>	<u>\$ 1,160,984</u>	<u>\$ 1,109,406</u>	<u>\$ 181,923</u>
Liabilities				
Other liabilities	\$ 130,345	\$ 1,160,384	\$ 1,109,406	\$ 181,323
Due to other governments	-	600	-	600
Total Liabilities	<u>\$ 130,345</u>	<u>\$ 1,160,984</u>	<u>\$ 1,109,406</u>	<u>\$ 181,923</u>
<b>DISTRICT ATTORNEY FUND</b>				
Assets				
Cash and investments	\$ 16,038	\$ 73,998	\$ 78,086	\$ 11,950
Total Assets	<u>\$ 16,038</u>	<u>\$ 73,998</u>	<u>\$ 78,086</u>	<u>\$ 11,950</u>
Liabilities				
Accounts payable	\$ 9,497	\$ 71,733	\$ 80,376	\$ 854
Other liabilities	6,541	74,533	69,978	11,096
Total Liabilities	<u>\$ 16,038</u>	<u>\$ 146,266</u>	<u>\$ 150,354</u>	<u>\$ 11,950</u>
<b>HUBER LAW/CANTEEN FUND</b>				
Assets				
Cash and investments	\$ 93,315	\$ 80,145	\$ 80,006	\$ 93,454
Receivables				
Accounts	292	482	292	482
Total Assets	<u>\$ 93,607</u>	<u>\$ 80,627</u>	<u>\$ 80,298</u>	<u>\$ 93,936</u>
Liabilities				
Accounts payable	\$ 41,320	\$ 57,859	\$ 57,127	\$ 42,052
Due to other governments	249	2,260	2,235	274
Other liabilities	52,038	20,153	20,581	51,610
Total Liabilities	<u>\$ 93,607</u>	<u>\$ 80,272</u>	<u>\$ 79,943</u>	<u>\$ 93,936</u>

**FOND DU LAC COUNTY, WISCONSIN**  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
December 31, 2013

Balance January 1 2013	Additions	Deductions	Balance December 31 2013
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**CLERK OF COURTS FUND**

Assets

Cash and investments	\$ 1,864,121	\$ 350,711	\$ 1,456,896	\$ 757,936
Total Assets	\$ 1,864,121	\$ 350,711	\$ 1,456,896	\$ 757,936

Liabilities

Accounts payable	\$ 266,554	\$ 543,021	\$ 538,065	\$ 271,510
Due to other governments	2,495	12,628	11,304	3,819
Other liabilities	1,595,072	900,081	2,012,546	482,607
Total Liabilities	\$ 1,864,121	\$ 1,455,730	\$ 2,561,915	\$ 757,936

**TAX COLLECTION FUND**

Assets

Cash and investments	\$ 15,211,864	\$ 21,715,129	\$ 17,427,578	\$ 19,499,415
Receivables				
Delinquent special assessments	333,580	239,870	332,267	241,183
Due from other governments	1,150,915	1,148,693	1,150,915	1,148,693
Total Assets	\$ 16,696,359	\$ 23,103,692	\$ 18,910,760	\$ 20,889,291

Liabilities

Due to other governments	\$ 16,696,359	\$ 23,103,692	\$ 18,910,760	\$ 20,889,291
Total Liabilities	\$ 16,696,359	\$ 23,103,692	\$ 18,910,760	\$ 20,889,291

**TOTALS - ALL AGENCY FUNDS**

Assets

Cash and investments	\$ 17,315,683	\$ 23,380,967	\$ 20,151,972	\$ 20,544,678
Receivables				
Delinquent special assessments	333,580	239,870	332,267	241,183
Accounts	292	482	292	482
Due from other governments	1,150,915	1,148,693	1,150,915	1,148,693
Total Assets	\$ 18,800,470	\$ 24,770,012	\$ 21,635,446	\$ 21,935,036

Liabilities

Accounts payable	\$ 317,371	\$ 672,613	\$ 675,568	\$ 314,416
Due to other governments	16,699,103	23,119,180	18,924,300	20,893,983
Other liabilities	1,783,996	2,155,151	3,212,510	726,637
Total Liabilities	\$ 18,800,470	\$ 25,946,944	\$ 22,812,378	\$ 21,935,036

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**CAPITAL ASSETS USED IN THE OPERATION OF  
GOVERNMENTAL FUNDS**

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
Comparative Schedules by Source

December 31, 2013

	<u>2013</u>	<u>2012</u>
Governmental funds capital assets:		
Work in progress	\$ 5,124,645	\$ 2,795,013
Land/land improvements	10,406,753	9,493,027
Buildings/building improvements	29,770,351	31,099,529
Machinery and equipment	2,993,976	2,748,105
Infrastructure	61,673,204	59,625,711
	<u>\$ 109,968,929</u>	<u>\$ 105,761,385</u>
Investment in governmental capital assets by fund:		
General Fund		
Land/land improvements	\$ 5,518,654	\$ 5,696,961
Buildings/building improvements	29,262,105	30,561,848
Machinery and equipment	2,152,640	2,247,164
Special Revenue Funds		
Work in progress	5,124,645	2,795,013
Land/land improvements	4,888,099	3,796,066
Buildings/building improvements	508,246	537,681
Machinery and equipment	841,336	500,941
Infrastructure	61,673,204	59,625,711
	<u>\$ 109,968,929</u>	<u>\$ 105,761,385</u>

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule By Function and Activity

December 31, 2013

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
<b>General Government:</b>						
County Board	\$ -	\$ -	\$ 405	\$ -	\$ 405	\$ -
Clerk of Courts	-	341,075	213,560	-	351,796	202,839
Probate	-	8,770	7,515	-	8,736	7,549
Family Court Commissioner	-	-	32,947	-	25,153	7,794
Medical Examiner	-	-	11,187	-	10,640	547
Morgue	-	-	209,462	-	66,930	142,532
District Attorney	-	6,292	56,759	-	55,937	7,114
Victim/Witness Program	-	-	2,888	-	2,830	58
Corp Counsel	-	-	20,966	-	17,051	3,915
County Executive	-	8,571	9,597	-	12,409	5,759
Administration	-	-	818	-	259	559
County Clerk	-	3,342	31,569	-	28,606	6,305
Elections	-	-	111,595	-	110,217	1,378
Human Resources	-	5,040	25,813	-	20,764	10,089
Information Systems	-	45,764	1,336,789	-	1,100,656	281,897
Finance Dept.	-	4,754	232,154	-	230,819	6,089
County Treasurer	-	4,527	59,961	-	51,953	12,535
Land Information	-	852	24,270	-	21,474	3,648
Purchasing	-	4,329	10,415	-	11,004	3,740
Central Services	-	-	450,531	-	443,510	7,021
Telecommunications	-	-	36,441	-	23,387	13,054
Govt. Center	624,950	8,189,522	247,628	-	5,960,883	3,101,217
Safety Bldg	-	1,147,821	6,751	-	1,119,846	34,726

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule By Function and Activity (continued)

December 31, 2013

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government (continued):						
RM Meeting Room	5,447	27,398	1,510	-	32,266	2,089
Administrative Car Pool	-	-	82,480	-	82,480	-
Western Avenue Annex	-	953,452	1,649	-	457,532	497,569
Elm St. Property	-	34,295	-	-	13,977	20,318
Manis Property	-	5,253	-	-	3,229	2,024
Portland St. Property	-	501,860	409	-	178,216	324,053
Register of Deeds	-	15,306	216,096	-	185,333	46,069
Land Records	-	2,940	168,439	-	137,406	33,973
County Surveyor	-	-	6,960	-	6,949	11
Section Corner	-	-	4,693	-	4,693	-
Total General Government	630,397	11,311,163	3,622,257	-	10,777,346	4,786,471
Public Safety:						
Jail Bldg Maintenance	-	471,428	6,175	-	104,409	373,194
Sheriff	-	-	3,131,930	-	2,201,724	930,206
Sheriff Community Serv	-	-	6,911	-	6,911	-
Dispatch/Commun. Infrastructure	613,588	36,971	6,547,635	-	6,331,079	867,115
Jail	-	20,138,686	734,645	-	6,983,788	13,889,543
EMPG Emerg Mgmt	-	93,663	321,412	-	410,879	4,196
EPCRA Emerg Plan	-	-	35,589	-	28,347	7,242

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule By Function and Activity (continued)

December 31, 2013

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Public Safety (continued):						
Hazmat	-	-	28,384	-	28,384	-
Jail Huber Canteen	-	-	15,712	-	7,629	8,083
Total Public Safety	613,588	20,740,748	10,828,393	-	16,103,150	16,079,579
Health & Human Services:						
Health Dept	-	-	173,244	-	133,885	39,359
Inspection Program	-	6,438	38,584	-	37,388	7,634
Home Health	-	-	13,767	-	13,767	-
Tobacco Control	-	-	11,820	-	4,221	7,599
Public Health	-	-	28,106	-	27,414	692
WIC	-	-	38,687	-	30,073	8,614
Family Crt Counseling	-	-	7,681	-	7,681	-
Family Support	-	2,177	213,404	-	186,470	29,111
Senior Services	-	3,905	416,126	-	323,291	96,740
Veterans Services	1,710	-	83,637	-	67,665	17,682
Aging Nutrition	-	-	92,764	-	51,925	40,839
Dept of Community Programs	-	252,641	1,317,249	-	813,734	756,156
Dept of Social Services	-	600,930	780,162	-	727,234	653,858
Total Health & Human Services:	1,710	866,091	3,215,231	-	2,424,748	1,658,284

(Continued)



**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule By Function and Activity (continued)

December 31, 2013

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra- structure	Less Accumulated Depreciation	Governmental Capital Assets Net
<b>Culture/Recreation/Education:</b>						
Parks	3,206,792	1,277,550	383,003	-	2,365,403	2,501,942
Recreation Trails	8,319	-	-	-	6,828	1,491
Fairgrounds	1,670,914	5,278,091	422,820	-	4,540,873	2,830,952
County Extension	-	-	147,828	-	137,978	9,850
UW-FDL Center	371,103	17,036,585	19,659	-	9,757,116	7,670,231
<b>Total Culture/Recr/Education</b>	<b>5,257,128</b>	<b>23,592,226</b>	<b>973,310</b>	<b>-</b>	<b>16,808,198</b>	<b>13,014,466</b>
<b>Conservation/Development:</b>						
Land Conservation	-	-	156,353	-	123,220	33,133
Planning	-	-	75,348	-	70,431	4,917
County Promotion	3,255,885	-	-	-	574,303	2,681,582
Environmental Services	-	-	55,027	-	32,509	22,518
POWTS Maintenance Program	-	-	18,109	-	17,305	804
Non-Metallic Mining	-	-	5,760	-	4,538	1,222
<b>Total Conservation/Development</b>	<b>3,255,885</b>	<b>-</b>	<b>310,597</b>	<b>-</b>	<b>822,306</b>	<b>2,744,176</b>
<b>County Road/Bridge System</b>						
Highway Infrastructure	4,888,099	-	-	101,042,577	34,244,723	71,685,953
<b>Total General Capital Assets</b>						
Allocated to Functions - Net	\$ 14,646,807	\$ 56,510,228	\$ 18,949,788	\$ 101,042,577	\$ 81,180,471	\$ 109,968,929

# FOND DU LAC COUNTY, WISCONSIN

## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

### Schedule of Changes By Function and Activity

For the year ended December 31, 2013

	Governmental Capital Assets 01/01/13	Additions	Deductions	Governmental Capital Assets 12/31/13
General Government:				
County Board	\$ 405	\$ -	-	\$ 405
Clerk of Courts	556,138	640	2,143	554,635
Probate	18,235	-	1,950	16,285
Family Court Commissioner	34,901	-	1,954	32,947
Medical Examiner	20,642	-	9,455	11,187
Morgue	127,484	150,425	68,447	209,462
District Attorney	64,368	2,508	3,825	63,051
Victim/Witness Program	2,888	-	-	2,888
Corp Counsel	19,492	3,195	1,721	20,966
County Executive	19,002	-	834	18,168
Administration	818	-	-	818
County Clerk	38,407	700	4,196	34,911
Elections	111,595	-	-	111,595
Human Resources	32,353	-	1,500	30,853
Information Systems	1,354,380	51,567	23,394	1,382,553
Finance Dept.	247,853	1,129	12,074	236,908
County Treasurer	63,603	885	-	64,488
Land Information	25,122	-	-	25,122
Purchasing	17,349	-	2,605	14,744
Central Services	456,794	-	6,263	450,531
Telecommunications	36,441	-	-	36,441
Govt. Center	8,304,887	811,907	54,689	9,062,105
Safety Bldg	1,174,955	-	20,387	1,154,568
RM Meeting Room	34,355	-	-	34,355
Administrative Car Pool	82,479	-	-	82,479
Western Avenue Annex	955,101	-	-	955,101
Elm St. Property	34,295	-	-	34,295
Manis Property	5,253	-	-	5,253
Portland St. Property	501,860	409	-	502,269
Register of Deeds	244,688	690	13,976	231,402
Land Records	142,220	29,159	-	171,379
County Surveyor	14,142	-	7,182	6,960
Section Corner	4,693	-	-	4,693
Total General Government	14,747,198	1,053,214	236,595	15,563,817

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2013

	Governmental Capital Assets 01/01/13	Additions	Deductions	Governmental Capital Assets 12/31/13
Public Safety:				
Jail Bldg Maintenance	476,108	1,495	-	477,603
Sheriff	2,659,222	512,830	40,122	3,131,930
Sheriff Community Serv	6,911	-	-	6,911
Dispatch/Comm Infrastructure	7,153,495	60,073	15,374	7,198,194
Jail	20,852,763	27,896	7,328	20,873,331
EMPG Emerg Mgmt	415,677	-	602	415,075
EPCRA Emerg Plan	31,110	4,479	-	35,589
Hazmat	28,384	-	-	28,384
Jail Huber Canteen	16,606	-	894	15,712
Total Public Safety	31,640,276	606,773	64,320	32,182,729
Health & Human Services:				
Health Dept	168,167	5,677	600	173,244
Inspection Program	45,182	-	160	45,022
Home Health	14,172	-	405	13,767
Tobacco Control	11,687	133	-	11,820
Public Health	28,106	-	-	28,106
WIC	41,559	-	2,872	38,687
Family Crt Counseling	7,681	-	-	7,681
Family Support	262,697	1,280	48,396	215,581
Senior Services	404,427	70,722	55,118	420,031
Veterans Services	84,217	1,130	-	85,347
Aging Nutrition	90,187	17,561	14,984	92,764
Dept of Community Programs	1,051,810	541,118	23,038	1,569,890
Dept of Social Services	1,559,970	75,352	254,230	1,381,092
Total Health & Human Services	3,769,862	712,973	399,803	4,083,032

(Continued)

**FOND DU LAC COUNTY, WISCONSIN**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2013

	Governmental Capital Assets 01/01/13	Additions	Deductions	Governmental Capital Assets 12/31/13
Culture/Recreation/Education:				
Parks	4,605,175	293,262	31,092	4,867,345
Recreation Trails	8,319	-	-	8,319
Fairgrounds	7,375,051	-	3,226	7,371,825
County Extension	153,249	3,739	9,160	147,828
UW-FDL Center	17,427,347	-	-	17,427,347
Total Culture/Recr/Education	29,569,141	297,001	43,478	29,822,664
Conservation/Development:				
Land Conservation	166,149	13,545	23,341	156,353
Planning	93,563	732	18,947	75,348
Co Promotion/Econ Development	3,255,885	-	-	3,255,885
Environmental Services	46,669	25,285	16,927	55,027
POWTS Maintenance Program	18,109	-	-	18,109
Non-Metallic Mining	5,760	-	-	5,760
Total Conservation/Development	3,586,135	39,562	59,215	3,566,482
Total Governmental Capital Assets allocated to Functions	83,312,612	2,709,523	803,411	85,218,724
County Road/Bridge System	98,908,625	8,979,107	1,957,056	105,930,676
Total Governmental Capital Assets	182,221,237	<u>\$ 11,688,630</u>	<u>\$ 2,760,467</u>	191,149,400
Accumulated Depreciation	(76,459,852)	<u>\$ (6,860,783)</u>	<u>\$ (2,140,164)</u>	(81,180,471)
Total Governmental Capital Assets - Net	<u>\$ 105,761,385</u>			<u>\$ 109,968,929</u>